



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2700 - Pueblo County 70

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	51,498,516	0	101,584	2,620,037	48,776,895	0	48,776,895	0
Support Serv-Students	2100-2199	4,639,138	0	12,099	3,222	4,623,817	0	4,623,817	0
Support Serv-Inst Staff	2200-2219, 2221-2299	5,018,253	0	0	16,214	5,002,039	0	5,002,039	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	70,262	0	0	0	70,262	0	70,262	0
Support Serv-General Admin w/o Grants	2300	181,032	0	0	38,759	0	142,273	142,273	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	560,191	0	0	0	0	560,191	0	560,191
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	6,830,412	0	0	98	6,830,314	0	6,830,314	0
Sup Serv-Business w/ Grants	2500	16,500	0	0	0	16,500	0	16,500	0
Sup Serv-Business w/o Grants	2500	1,329,951	0	0	183,462	0	1,146,489	0	1,146,489
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	3,933	0	0	0	3,933	0	3,933	0
Oper & Maint of Plant Serv w/o Grants	2600	9,490,614	0	289,771	295,355	0	8,905,488	8,905,488	0
Student Transportation Services	2700-2799	3,041,785	0	0	0	3,041,785	0	3,041,785	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	3,670,973	0	378,796	307	0	3,291,870	0	3,291,870
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	389,710	0	0	0	0	389,710	0	389,710
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	10,992	0	0	0	10,992	0	10,992	0
Food Services Operations	3100	4,119,538	1,897,223	113,142	0	2,109,173	0	2,109,173	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	15,723,386	0	15,306,798	0	416,588	0	416,588	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,615,120	0	0	2,611,720	3,400	0	3,400	0
Total All Programs		109,210,306	1,897,223	16,202,190	5,769,174	70,905,698	14,436,021	79,953,459	5,388,260



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - Other Enterprise (50)
 - Expendable Trust (71)
 - Private Purpose Trust (72)
 - Agency (73)
 - Pupil Activity Agency (74)
 - Other Trust and Agency (70)
 - Charter School Fund (11)
 - Risk Related Sub Fund of General Fund (18)
 - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.57	6.81
Direct Costs (34 CFR 75.567)	69,141,034	79,953,459
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,457,239	5,388,260
Carry Forward: From FY 2016-2017 Data	718,901	54,684
Total Indirect Costs	4,176,140 (A)	5,442,944 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	79,953,459	
Actual Indirect Costs:		
Admin. Charges	5,388,260	
Carry Forward: From FY 2016-2017 Data	718,901	
Total Indirect Costs	6,107,161	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.57 X 79,953,459	6,052,477	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	6,107,161	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	54,684	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.67 %	18.95 %
Direct Costs (34 CFR 75.567)	60,651,820 (B)	70,905,698 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,820,812	14,436,021
Carry Forward: From FY 2016-2017 Data	1,346,870	-1,000,488
Total Indirect Costs	12,167,682 (A)	13,435,533 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	70,905,698	
Actual Indirect Costs:		
Admin. Charges	14,436,021	
Carry Forward: From FY 2016-2017 Data	1,346,870	
Total Indirect Costs	15,782,891	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.67 X 70,905,698	16,783,379 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	15,782,891 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,000,488	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.